SINGLE BUSINESS TAX CAPITAL ACQUISITION ADJUSTMENT

C-8000D 1998

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1	Name		2 Federal Employer ID No. (I	FEIN) or TR No.				
3.	PART 1: CAPITAL ACQUISITION DEDUCTION Enter all eligible depreciable real and personal property <i>located in Michigan</i> that was acquired during the tax year. Also enter all mobile tangible assets acquired during the tax year. Do not enter any real or tangible property other than mobile tangible assets not located in Michigan.							
_	a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Tax Year				
_								
_								
_								
_								
4.	Total column 3dIf you did not have property mo	400						
5.		Enter all eligible depreciable real and personal property acquired in a tax year beginning after December 31, 1996 for use outside of Michigan that was <i>transferred into Michigan</i> during the tax year. Do not include mobile tangible assets.						
_	a Description	b Location	c Date Physically Located in Michigan	d Federal Adjusted Basis as of Date Moved				
6.	Total column 5d			600				
7.		ou are not taxable in another state, e		7 00				
ρ		re subject to apportionment complete n deduction. Multiply line 7 by the per		> 7				
o. _). Enter here and on form C-8000, lin	_	800				
9.		led of all depreciable real and persor luring the tax year (authorized under C-8000, line 35)		▶ 900				



If taxable in another state, complete lines 13 and 14; otherwise, go to line 15. 3. Apportioned gains or (losses). Multiply line 11f by the percentage from C-8000H, line 16 or line 19, whichever applies 4. Apportioned Adjusted Proceeds. If line 13 is a gain, subtract it from 11e. If line 13 is a loss, add it to 11e. 14		Include property acquir	ed on or after January	1, 1976 and in tax ye	ears beginning b	efore October 1, 1989.	cyear.
2. Adjusted Proceeds. If line 11f is a gain, subtract it from 11e. If line 11f is a loss, add it to 11e 12		a Description	b Location	c Date Acquired	d Date Solo	e Gross Sales Price	f Gain or (Loss)
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trom C-8000H, line 16 or line 19, whichever applies 13	3.				, 90 100		
ART 3 5. Enter all depreciable personal property that was sold or otherwise disposed of during the tax year. Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989. a Description b Location c Date Acquired d Date Sold e Gross Sales Price f Gain or (Loss) 3. Total columns 15e and 15f* 7. Adjusted Proceeds. If line 16f is a gain, subtract it from 16e. If line 16f is a loss, add it to 16e 17							13 <u>.00</u>
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If taxable in another state, complete line 18; otherwise go to line 19. 3. Apportioned Adjusted Proceeds. Multiply line 17 by the percentage from C-8000H, line 23							17 0
ART 4 9. Enter all depreciable real and personal property that was sold or otherwise disposed of during the tax year. Include property acquired in tax years beginning after September 30, 1989 and before January 1, 1997. Also include real and personal property acquired in tax years beginning after December 31, 1996 and located in Michigan, or moved into Michigan after acquisition. Also enter all mobile tangible assets acquired in tax years beginning after December 31, 1996. a Description b Location c Date Acquired d Date Sold e Gross Sales Price f Gain or (Loss) 7. Total columns 19e and 19f* 1. Adjusted Proceeds. If line 20f is a gain, subtract it from 20e. If line 20f is a loss, add it to 20e 21	٠.	-	-			dd it to Toe	17
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D. Total columns 19e and 19f* 1. Adjusted Proceeds. If line 20f is a gain, subtract it from 20e. If line 20f is a loss, add it to 20e 21. 00 If taxable in another state, complete line 22; otherwise go to line 23 2. Apportioned Adjusted Proceeds. Multiply line 21 by the percentage from C-8000H, line 16 or 19 22. 00 ART 5 3. Enter all depreciable real and personal property transferred outside Michigan, other than mobile tangible assets, acquired in tax years beginning after December 31, 1996 that were eligible for a capital acquisition deduction. a Description b Location c Date Acquired d Date Transferred e Adjusted Federal Bate 1. Total column 23e 24. 05 4. Total column 23e 24. 05 Apportioned total federal basis. Multiply line 24 by the percentage from C-8000H, line 16 or 19, whichever applies 25. 05		years beginning after D	ecember 31, 1996 and	located in Michigan,	or moved into N		
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 TOTAL RECAPTURE of Capital Acquisition Deduction. Add lines 12, 17, 21 and 24 OR lines 14, 18, 22 and 25, whichever apply. Enter here and on C-8000, line 36, C-8044 line 9 or C-8030, line 5	21. 22. 23. 24. 25.	Adjusted Proceeds. If If taxable in another s Apportioned Adjusted F. RT 5 Enter all depreciable reyears beginning after Date of Description Total column 23e	line 20f is a gain, subtrate, complete line 22 Proceeds. Multiply line 2 Pal and personal properties and personal properties by Logarithm by Logarit	act it from 20e. If line cotherwise go to line 21 by the percentage erty transferred outsite were eligible for a concation cotherwise go to line cotherwi	e 20f is a loss, ane 23 e from C-8000H, ide Michigan, other apital acquisition pate Acquired 8000H, line 16 or 19 es 12, 17, 21 and	dd it to 20e	sets, acquired in tax e Adjusted Federal Ba 24

*A loss on line 11, 16 or 20 column f will increase the recapture.